

Table A-3.1. **Selected Personal Services (SIC 72)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1997 and 1998**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1998/1997
		1998	1997	
72	Personal services	1.0	1.5	0.7
721	Laundry, cleaning, and garment services	2.0	2.2	1.2
7211	Power laundries, family and commercial	4.9	4.9	1.8
7212	Garment pressing and agents for laundries and drycleaners	10.4	10.8	7.8
7213	Linen supply	6.0	5.7	0.9
7215	Coin-operated laundries and dry cleaning	3.0	3.6	2.1
7216	Dry cleaning plants, except rug cleaning	4.6	4.1	4.5
7217	Carpet and upholstery cleaning	5.8	5.3	2.4
7218	Industrial launderers	3.0	3.4	0.6
7221	Photographic studios, portrait	3.3	2.6	2.3
7231	Beauty shops	3.8	3.7	1.2
7241	Barber shops	1.1	1.2	0.5
7261	Funeral service and crematories	4.3	3.7	2.3
7291	Tax return preparation services	4.8	3.7	2.1